What is claimed is:

A semiconductor device comprising:

an insulating layer which is formed on a semiconductor substrate;

a conducting portion which is formed in said insulating layer; and

a modified layer which is formed between said insulating layer and said conducting portion,

wherein said insulating layer includes hydrogenated polysiloxane, said modified layer is a
10 layer to which said hydrogenated polysiloxane is modified.

- 2. The semiconductor device according to claim 1, wherein a portion of said modified layer far from said semiconductor substrate is thicker than a portion of said modified layer near said semiconductor substrate.
- 3. The semiconductor device according to claim 2, wherein a portion of said conducting portion far from said semiconductor substrate is thicker than a portion of said conducting portion near said semiconductor substrate.
- 4. The semiconductor device according to claim 1, wherein said modified layer is a layer to which said

hydrogenated polysiloxane is oxidized.

- 5. The semiconductor device according to claim 1, wherein said <u>hydrogenated polysiloxane</u> includes at least one of a ladder type <u>hydrogenated polysiloxane</u> and a porous ladder type <u>hydrogenated polysiloxane</u>.
- 6. The semiconductor device according to claim 1, wherein said conducting portion is a wiring, and said modified layer is formed to attached to a side of said wiring.
- 7. The semiconductor device according to claim 6, wherein a portion of said conducting portion far from said semiconductor substrate is thicker than a portion of said conducting portion near said semiconductor substrate.
 - 8. The semiconductor device according to claim 6, wherein said conducting portion includes:

a first conducting portion which is a bottom and side part of said conducting portion, and

- a second conducting portion which is a remaining part of said conducting portion, made form copper.
 - 9. A manufacturing method of a semiconductor device, comprising:

- (a) forming an insulating film on a semiconductor substrate, wherein said insulating film includes hydrogenated polysiloxane;
 - (b) etching said insulating film to form a trench, wherein an etching gas including a fluorocarbon gas and an oxidant gas is used for said etching;
 - (c) forming an interconnection in said trench.
 - 10. The manufacturing method of a semiconductor device according to claim 9, wherein said step (b) including:
- (b1) transforming a part of said insulating film to a modified layer by using said etching gas, wherein said part of the insulating film is in a side wall of said trench.
 - 11. The manufacturing method of a semiconductor device according to claim 10, wherein a portion of said modified layer far from said semiconductor substrate is thicker than a portion of said modified layer near said semiconductor substrate.
 - 12. The manufacturing method of a semiconductor device according to claim 11, wherein said oxidant gas includes at least one of O_2 , CO and CO_2 .
 - 13. The manufacturing method of a semiconductor

device according to claim 11, wherein said fluorocarbon gas includes at least one of CF $_4$, C $_4$ F $_8$, C $_5$ F $_8$, C $_2$ F $_6$, CH $_2$ F $_2$ and CHF $_3$.

- 14. The manufacturing method of a semiconductor device according to claim 9, wherein a portion of said modified layer far from said semiconductor substrate is thicker than a portion of saidmodified layer near said semiconductor substrate.
 - 15. A semiconductor device comprising:

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- a first insulating layer formed on a substrate;
- a trench formed in said first insulating layer;
- a conductive layer formed in said trench; and
- a second insulating layer formed between said first insulating layer and said conductive layer,

 $\label{eq:continuous} \text{wherein said trench has a part which is wider than}$ the other part,

- a thickness of said second insulating layer 10 adjacent to said wider part is thicker than the other part.
 - 16. The semiconductor device according to claim 15, wherein said trench has a width which is wider at upper part than lower part, and
 - a thickness of said second insulating layer adjacent to said upper part is thicker than a thick

ness of said second insulating layer adjacent to said lower part.